



Docket No.: 247194US8X



ATTORNEYS AT LAW

COMMISSIONER FOR PATENTS  
ALEXANDRIA, VIRGINIA 22313

RE: Application Serial No.: 10/743,825  
Applicants: Akira KINNO, et al.  
Filing Date: December 24, 2003  
For: APPARATUS, METHOD AND PROGRAM FOR CONVERTING  
STRUCTURED DOCUMENT  
Group Art Unit: 2176  
Examiner: RIES, LAURIE ANNE

SIR:

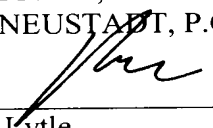
Attached hereto for filing are the following papers:

**COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE**

Credit card payment is being made online (if electronically filed), or is attached hereto (if paper filed), in the amount of **\$0.00** to cover any required fees. In the event any variance exists between the amount enclosed and the Patent Office charges for filing the above-noted documents, including any fees required under 37 C.F.R. 1.136 for any necessary Extension of Time to make the filing of the attached documents timely, please charge or credit the difference to our Deposit Account No. **15-0030**. Further, if these papers are not considered timely filed, then a petition is hereby made under 37 C.F.R. 1.136 for the necessary extension of time.

Respectfully submitted,

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